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FACSIMILE COVER LETTER

From: GREENBLUM & BERNSTEIN, P.L.C.

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To: U.S. Patent & Trademark Office

Attn: Examiner Angela Armstrong

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In response to the Notice of Non-Compliance dated December 17, 2002, please find attached the Response under 37 C.F.R. § 1.111, which was previously submitted on October 8, 2002, along with the date stamped filing receipt evidencing the filing of same.

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10/07/2002

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The Patent Office Date stamp hereon is an acknowledgement that, on the date indicated, the Patent Office received the following:

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| <input type="checkbox"/> (CPA) Request Transmittal | <input type="checkbox"/> One self-addressed postcard |
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| including submission | <input type="checkbox"/> Certificate of Mailing (C-O-M) |
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In the matter of : SPEECH CODING APPARATUS AND SPEECH DECODING APPARATUS

Applicant : Toshiyuki MORI et al.

Application No. : 09/462,493

Patent No. :

Filed : 1/21/00

Issued :

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